GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Andhra Pradesh Value Added Tax Act, 2005– Grant of refund of Value Added Tax paid by the Solar Power Developers in Andhra Pradesh on the purchases of inputs used in setting up of Solar Power Projects, which are commissioned by June, 2014 as envisaged in the Andhra Pradesh Solar Power Policy, 2012 – Notification under sub-section (1) of Section 15 of the Andhra Pradesh Value Added Tax Act, 2005 – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 315 **Dated: 04-09-2015.**

Read the following:

1) G.O.Ms.No.39, Energy (RES-A1) Department, Dated:26-09-2012.
2) G.O.Ms.No.44, Energy (RES-A1) Department, Dated:16-11-2012.
3) From the Secretary, Energy, Infrastructure & Investment Department, Letter Dt.23-05-2015.
4) From the Officer-On-Special Duty to Minister for Finance & Commercial Taxes, Govt. of A.P., Lr.No.396/M(Fin)/2015, Dt.30-05-2015 together with the representation, Dt.12-05-2015 of M/s.Emmvee Energy Pvt. Ltd., and another representation, Dt. 12-05-2015 of Sri B.G. Channappa, Class-I KPWD Contractor, Bangalore.
5) Government Letter No.15408/CT-II(1)/2015-1, Revenue (CT-II) Dept., Dt.03-06-2015 addressed to the Secretary, Energy, I&I Dept., A.P.Secretariat, Hyderabad.
6) Govt. Letter No.797/Pr.II(2)/2015, Energy (Pr-II) Dept., Dt.16-06-2015 addressed to the Vice Chairman & Managing Director, Non-Conventional Energy Development Corporation of Andhra Pradesh Ltd., Hyderabad.
7) From the VC&MD, NCEDC of A.P. Ltd., Hyd., Letter No. NREDCAP/ GM(Solar)/Govt. corres/ 20/2015/55, Dt.10-07-2015 addressed to the Secretary, Energy, Infrastructure & Investment Dept., A.P.Secretariat, Hyderabad.
8) From the Secretary, Energy, Infrastructure & Investment Department, file bearing C.No.797/Pr.II(2)/2015.

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O R D E R:

The appended notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette Dated:09-09-2015.

2. The Commissioner of Printing, Stationery and Stores Purchase, Andhra Pradesh, Hyderabad, is requested to supply 100 copies of the notification to this Department and 300 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM,
SPECIAL CHIEF SECRETARY TO GOVERNEMNT
(Commercial Taxes, Excise & Regn.& Stamps)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad ... for publication of the Notification (2 copies).
The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

P.T.O.

Copy to:

The Energy, Infrastructure & Investment Dept., A.P.Secretariat, Hyderabad.
The General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.
The State Representative before the Sales Tax Appellate Tribunal, Office of the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.
M/s.Emmvee Energy Private Limited, Registered Office 'Solar Tower', # 55, 6th Main, 11th Cross, Lakshmaiah Block, Ganganagar, Bengaluru-560 024.
Sri B.G.Channappa, Class-I KPWD Contractor, # 135/A-35, 9th Main, RMV Extension, Sadashivanagar, Bangalore-560 080.
The Accountant General, Andhra Pradesh, Hyderabad.
The P.S. to Principal Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes)
Sf/Sc.

// Forwarded :: By Order //

SECTION OFFICER

(Continued Page-3 for Notification)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 15 of the Andhra Pradesh Value Added Tax Act, 2005, the Government of Andhra Pradesh, having found it necessary so to do in public interest, hereby order to grant refund of Value Added Tax paid in Andhra Pradesh by the Solar Power Developers on the purchases of the following inputs used in the establishment / setting up of Solar Power Projects/Plants in Andhra Pradesh, which are commissioned by June, 2014, as envisaged under the Andhra Pradesh Solar Power Policy, 2012:

1) Solar P.V. Modules
2) Solar Modules mounting structure components
3) Solar Module Tracker System including bearings (in case of Trackers are provided)
4) Inverters
5) Cables
6) Connectors
7) Transformers
8) L.T. Panel
9) H.T. Panel
10) Switch Gear Panel
11) Vacuum Circuit Bracker (VCB)
12) ABT Meters
13) Earthing material
14) Batteries & Battery Charger
15) DC / AC fuses
16) Junction Boxes
17) PVC Pipes
18) Lux
19) SCADA System
20) Weather Station including Solar Radiation Measuring Instruments.

The above grant of refund is subject to the following conditions:

1) The inputs should have been used directly in setting up of the Solar Power Plant and should have become a part of the Power Plant.

2) The refund shall not be extended to the consumables such as Diesel, Welding Rods, etc.

3) The refund shall also be not extended to the inputs used for operating the Solar Power Plant.

4) The claim of refund shall be made in duplicate in Form-510 prescribed under sub-rule (11) of Rule 35 of the Andhra Pradesh Value Added Tax Rules, 2005 to the Commissioner of Commercial Taxes, within a period of 6 (six) months from the date of this notification, after prior scrutiny and approval by the Energy (Pr.II) Department.

5) The claim shall be accompanied by the purchase invoices in original.

6) The Commissioner of Commercial Taxes shall, after verification of the invoices, refund the tax paid on eligible inputs within 45 days from the date of submission of Form-510 as specified under sub-rule (11) of Rule 35 of the Andhra Pradesh Value Added Tax Rules, 2005.

AJEYA KALLAM,
SPECIAL CHIEF SECRETARY TO GOVERNEMNT
(Commercial Taxes, Excise & Regn.& Stamps)

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SECTION OFFICER